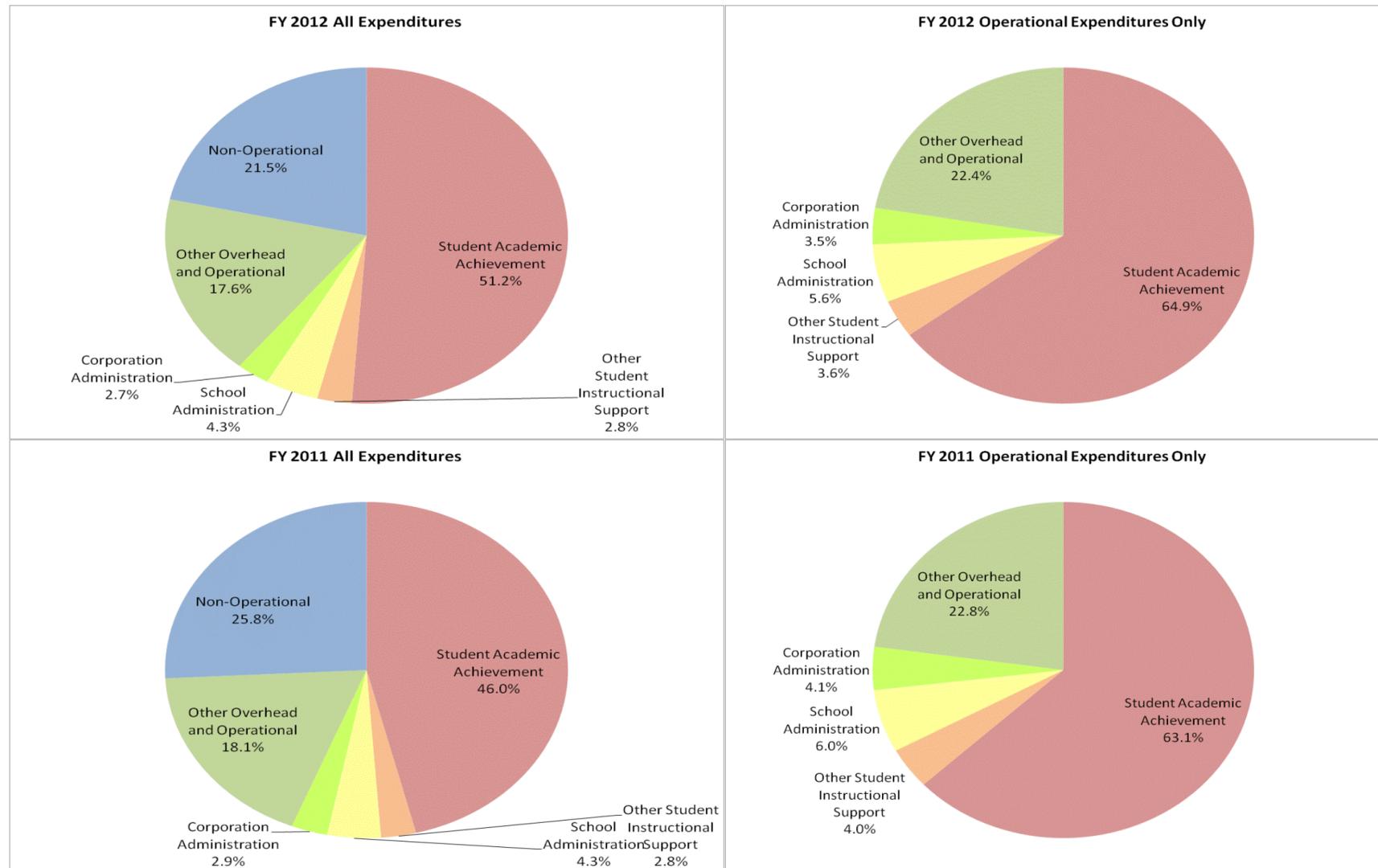


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Steuben County (7615)**

M S D Steuben County (7615)

| Student Instructional Category | FY06 % of Total     |       | FY09 % of Total     |       | FY11 % of Total     |       | FY12 % of Total     |       |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
|                                | FY 2006             | Exp   | FY 2009             | Exp   | FY 2011             | Exp   | FY 2012             | Exp   |
| Student Academic Achievement   | \$13,931,792        | 46.9% | \$16,349,246        | 49.7% | \$16,022,436        | 46.0% | \$16,830,906        | 51.2% |
| Student Instructional Support  | \$1,867,323         | 6.3%  | \$2,369,797         | 7.2%  | \$2,471,955         | 7.1%  | \$2,320,501         | 7.1%  |
| Overhead and Operational       | \$6,538,267         | 22.0% | \$6,787,848         | 20.6% | \$7,336,162         | 21.1% | \$6,652,439         | 20.2% |
| Nonoperational                 | \$7,346,516         | 24.7% | \$7,415,090         | 22.5% | \$8,973,817         | 25.8% | \$7,086,192         | 21.5% |
| <b>Grand Total</b>             | <b>\$29,683,897</b> |       | <b>\$32,921,980</b> |       | <b>\$34,804,370</b> |       | <b>\$32,890,038</b> |       |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2011 | FY 2012 |
|--|---------|---------|---------|---------|
|  | 53.2%   | 56.9%   | 53.1%   | 58.2%   |



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Steuben County (7615)**

| Student Instructional Category            | Account   | FY 2006             | FY 2009             | FY 2011             | FY 2012             | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|---|---|---------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|--------------------------------|
| <b>Student Academic Achievement</b>       |   |                     |                     |                     |                     |                          |                          |                                |
|   | 11050 Regular Programs; Full Day Kindergarten   | \$0                 | \$622,713           | \$885,288           | \$770,475           |                          | 24%                      | -13%                           |
|   | 11100 Regular Programs; Elementary  | \$3,853,034         | \$5,085,119         | \$4,837,356         | \$5,085,345         | 32%                      | 0%                       | 5%                             |
|   | 11200 Regular Programs; Middle/Junior High  | \$1,789,436         | \$2,676,352         | \$2,572,078         | \$2,606,085         | 46%                      | -3%                      | 1%                             |
|   | 11300 Regular Programs; High School   | \$2,046,388         | \$3,114,586         | \$3,119,489         | \$3,136,534         | 53%                      | 1%                       | 1%                             |
|   | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs        | \$54,000            | \$78,090            | \$58,654            | \$69,037            | 28%                      | -12%                     | 18%                            |
|   | 11410 Vocational Education; Agriculture A   | \$52,259            | \$51,545            | \$30,841            | \$58,338            | 12%                      | 13%                      | 89%                            |
|   | 11430 Vocational Education; Distributive Education  | \$13,539            | \$80,678            | \$87,245            | \$88,982            | > 500%                   | 10%                      | 2%                             |
|   | 11440 Vocational Education; Health Occupations  | \$25,029            | \$38,297            | \$41,508            | \$6,098             | -76%                     | -84%                     | -85%                           |
|   | 11460 Vocational Education; Occupational Home Economics                                   | \$56,705            | \$66,346            | \$71,077            | \$74,783            | 32%                      | 13%                      | 5%                             |
|   | 11470 Vocational Education; Business Education  | \$108               | \$758               | \$320               | \$0                 | -100%                    | -100%                    | -100%                          |
|   | 11480 Vocational Education; Industrial Education A  | \$13,453            | \$0                 | \$0                 | \$0                 | -100%                    |                          |                                |
|   | 11590 Other Vocational Education Programs   | \$15,263            | \$23,764            | \$15,763            | \$0                 | -100%                    | -100%                    | -100%                          |
|   | 11630 Regular Programs; Alternative Education Programs; High School                       | \$193,174           | \$287,440           | \$303,212           | \$308,577           | 60%                      | 7%                       | 2%                             |
|   | 11910 Other Regular Programs; Competency Testing  | \$0                 | \$0                 | \$0                 | \$1,069             |                          |                          |                                |
|   | 12110 Gifted And Talented; Gifted and Talented  | \$218,180           | \$93,932            | \$70,726            | \$52,914            | -76%                     | -44%                     | -25%                           |
|   | 12210 Mental Disabilities; Mild Mental Disabilities                                       | \$399,277           | \$396,751           | \$327,676           | \$328,579           | -18%                     | -17%                     | 0%                             |
|   | 12220 Mental Disabilities; Moderate Mental Disabilities                                   | \$0                 | \$67,779            | \$118,651           | \$118,529           |                          | 75%                      | 0%                             |
|   | 12230 Mental Disabilities; Severe Mental Disabilities                                     | \$0                 | \$28,245            | \$65,638            | \$56,076            |                          | 99%                      | -15%                           |
|   | 12310 Physical Impairment; Orthopedic Impairment  | \$0                 | \$7,484             | \$11,938            | \$11,619            |                          | 55%                      | -3%                            |
|   | 12320 Physical Impairment; Multiple Disabilities  | \$0                 | \$52,353            | \$116,480           | \$119,018           |                          | 127%                     | 2%                             |
|   | 12330 Physical Impairment; Visual Impairment  | \$0                 | \$0                 | \$5,718             | \$4,332             |                          |                          | -24%                           |
|   | 12340 Physical Impairment; Hearing Impairment   | \$0                 | \$0                 | \$12,351            | \$26,875            |                          |                          | 118%                           |
|   | 12350 Physical Impairment; Homebound  | \$2,596             | \$12,041            | \$22,729            | \$23,764            | > 500%                   | 97%                      | 5%                             |
|   | 12410 Emotional Disabilities; Emotional Disabilities; Full Time                           | \$0                 | \$110,177           | \$234,933           | \$222,968           |                          | 102%                     | -5%                            |
|   | 12610 Learning Disability   | \$380,230           | \$641,307           | \$609,613           | \$584,607           | 54%                      | -9%                      | -4%                            |
|   | 12710 Equal Opportunity At Risk   | \$0                 | \$2,208             | \$0                 | \$0                 |                          | -100%                    |                                |
|   | 12810 Special Education Preschool   | \$32,370            | \$110,057           | \$78,484            | \$82,057            | 153%                     | -25%                     | 5%                             |
|   | 12900 Other Special Programs  | \$75,169            | \$55,277            | \$5,828             | \$21,211            | -72%                     | -62%                     | 264%                           |
|   | 13100 Adult/Continuing Education Programs; Adult Basic Education                          | \$0                 | \$0                 | \$38,143            | \$22,538            |                          |                          | -41%                           |
|   | 13600 Adult/Continuing Education Programs; Special Interest Programs                      | \$1,705             | \$19,254            | \$15,146            | \$14,589            | > 500%                   | -24%                     | -4%                            |
|   | 14100 Summer School Programs; Elementary  | \$251               | \$13,154            | \$200               | \$0                 | -100%                    | -100%                    | -100%                          |
|   | 14200 Summer School Programs; Middle/Junior High School                                   | \$10,382            | \$13,607            | \$12,806            | \$8,961             | -14%                     | -34%                     | -30%                           |
|   | 14300 Summer School Programs; High School   | \$51,555            | \$78,045            | \$13,981            | \$5,731             | -89%                     | -93%                     | -59%                           |
|   | 16100 Remediation Testing   | \$56,840            | \$55,476            | \$45,307            | \$28,108            | -51%                     | -49%                     | -38%                           |
|   | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip | \$91,290            | \$179,857           | \$229,386           | \$439,014           | 381%                     | 144%                     | 91%                            |
|   | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$1,111             | \$0                 | \$190,369           | \$230,392           | > 500%                   |                          | 21%                            |
|   | 17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other     | \$125,482           | \$188,062           | \$190,918           | \$347,329           | 177%                     | 85%                      | 82%                            |
|   | 22110 Improvement of Instruction; Service Area Direction                                  | \$128,961           | \$0                 | \$0                 | \$0                 | -100%                    |                          |                                |
|   | 22120 Improvement of Instruction; Instruction and Curriculum Development                  | \$1,225             | \$241,649           | \$283,259           | \$253,474           | > 500%                   | 5%                       | -11%                           |
|   | 22130 Improvement of Instruction; Instructional Staff Training                            | \$144,122           | \$162,616           | \$128,682           | \$136,558           | -5%                      | -16%                     | 6%                             |
|   | 22190 Improvement of Instruction; Other Improvement of Instructional Services             | \$3,643             | \$24,357            | \$1,900             | \$0                 | -100%                    | -100%                    | -100%                          |
|   | 22220 Library/Media Services; School Library  | \$248,977           | \$329,756           | \$255,972           | \$277,614           | 12%                      | -16%                     | 8%                             |
|   | 22230 Library/Media Services; Audiovisual   | \$8,604             | \$15,374            | \$11,026            | \$10,725            | 25%                      | -30%                     | -3%                            |
|   | 22310 Instruction, Related Technology; Technology Service Supervision and Administration  | \$0                 | \$311,447           | \$344,287           | \$338,892           |                          | 9%                       | -2%                            |
|   | 22360 Instruction, Related Technology; Network Support                                    | \$621,983           | \$578,725           | \$398,517           | \$457,079           | -27%                     | -21%                     | 15%                            |
|   | 22900 Other Support Service, Instructional Staff  | \$0                 | \$0                 | \$8,781             | \$2,221             |                          |                          | -75%                           |
|   | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                     | \$219,523           | \$415,286           | \$133,018           | \$399,808           | 82%                      | -4%                      | 201%                           |
|   | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service                         | \$16,672            | \$19,285            | \$17,144            | \$0                 | -100%                    | -100%                    | -100%                          |
|   | 26497 2007 Account Code - Teachers Retirement Fund  | \$556,334           | \$0                 | \$0                 | \$0                 |                          |                          |                                |
| <b>Student Academic Achievement Total</b> |   | <b>\$11,508,870</b> | <b>\$16,349,246</b> | <b>\$16,022,436</b> | <b>\$16,830,906</b> | <b>46%</b>               | <b>3%</b>                | <b>5%</b>                      |
| <b>Student Instructional Support</b>      |   |                     |                     |                     |                     |                          |                          |                                |
|   | 21130 Attendance and Social Work Services; Social Work Services                           | \$0                 | \$102,680           | \$135,172           | \$127,233           |                          | 24%                      | -6%                            |
|   | 21220 Guidance Services; Counseling Services  | \$413,886           | \$657,330           | \$628,893           | \$566,353           | 37%                      | -14%                     | -10%                           |
|   | 21320 Health Services; Medical Services   | \$0                 | \$0                 | \$0                 | \$1,426             |                          |                          |                                |
|   | 21340 Health Services; Nurse Services   | \$52,118            | \$69,834            | \$73,307            | \$73,068            | 40%                      | 5%                       | 0%                             |

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Steuben County (7615)**

| Student Instructional Category             | Account   | FY 2006            | FY 2009            | FY 2011            | FY 2012            | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|--|---|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
|  | 21390 Health Services; Other Health Services  | \$94,853           | \$0                | \$17,501           | \$25,956           | -73%                     |                          | 48%                            |
|  | 21520 Speech Pathology and Audiology Services; Speech Pathology Services                    | \$21,182           | \$1,196            | \$8,105            | \$0                | -100%                    | -100%                    | -100%                          |
|  | 21530 Speech Pathology and Audiology Services; Audiology Services                           | \$18,724           | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|  | 21810 Special Education Administration; Service Area Direction                              | \$0                | \$0                | \$96,243           | \$115,095          |                          |                          | 20%                            |
|  | 21890 Special Education Administration; Other Special Education Administration              | \$0                | \$88,124           | \$0                | \$0                |                          | -100%                    |                                |
|  | 21990 Other Support Services, Students; Other Student Services                              | \$7,352            | \$5,350            | \$20,756           | \$4,019            | -45%                     | -25%                     | -81%                           |
|  | 24100 Office of The Principal   | \$927,086          | \$1,445,282        | \$1,491,978        | \$1,407,352        | 52%                      | -3%                      | -6%                            |
| <b>Student Instructional Support Total</b> |   | <b>\$1,535,201</b> | <b>\$2,369,797</b> | <b>\$2,471,955</b> | <b>\$2,320,501</b> | <b>51%</b>               | <b>-2%</b>               | <b>-6%</b>                     |
| <b>Overhead and Operational</b>            |   |                    |                    |                    |                    |                          |                          |                                |
|  | 23110 Board of Education; Service Area Direction  | \$0                | \$3,937            | \$7,333            | \$10,413           |                          | 164%                     | 42%                            |
|  | 23120 Board of Education; Service Area Assistants   | \$18,244           | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|  | 23150 Board of Education; Legal Services  | \$15,218           | \$16,587           | \$29,401           | \$22,994           | 51%                      | 39%                      | -22%                           |
|  | 23160 Board of Education; Promotion Expenses  | \$2,982            | \$2,193            | \$3,538            | \$3,085            | 3%                       | 41%                      | -13%                           |
|  | 23190 Board of Education; Other Governing Body Services                                     | \$617              | \$68,492           | \$92,292           | \$95,185           | > 500%                   | 39%                      | 3%                             |
|  | 23210 Executive Administration; Office of The Superintendent                                | \$356,576          | \$635,144          | \$445,376          | \$427,058          | 20%                      | -33%                     | -4%                            |
|  | 23220 Executive Administration; Community Relations   | \$63               | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|  | 23230 Executive Administration; Staff Relations and Negotiations                            | \$49,638           | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|  | 23290 Executive Administration; Other Executive Administration Services                     | \$1,310            | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|  | 25110 Fiscal Services; Office of The Business Manager                                       | \$86,214           | \$284,739          | \$308,977          | \$239,501          | 178%                     | -16%                     | -22%                           |
|  | 25140 Fiscal Services; Receiving and Disbursing Funds                                       | \$0                | \$0                | \$47,100           | \$0                |                          |                          | -100%                          |
|  | 25150 Fiscal Services; Payroll Services   | \$66,729           | \$85,414           | \$75,576           | \$74,231           | 11%                      | -13%                     | -2%                            |
|  | 25191 Other Fiscal Services; Refund of Revenue  | \$20,192           | \$10,201           | \$7,748            | \$2,265            | -89%                     | -78%                     | -71%                           |
|  | 25195 Other Fiscal Services; Bank Account Service Charge                                    | \$0                | \$206              | \$1,158            | \$1,307            |                          | > 500%                   | 13%                            |
|  | 25199 Other Fiscal Services; Other  | \$4,906            | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|  | 25300 Printing, Publishing, and Duplicating Services  | \$0                | \$0                | \$994              | \$0                |                          |                          | -100%                          |
|  | 25600 Public Information Services   | \$0                | \$0                | \$25               | \$0                |                          |                          | -100%                          |
|  | 25910 Judgments   | \$3,484            | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|  | 25920 Ditch Assessments   | \$656              | \$595              | \$288              | \$288              | -56%                     | -52%                     | 0%                             |
|  | 26100 Operation and Maintenance of Plant Services; Service Area Direction                   | \$58,402           | \$88,476           | \$92,666           | \$94,568           | 62%                      | 7%                       | 2%                             |
|  | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                 | \$1,943,622        | \$2,226,977        | \$1,929,057        | \$1,892,228        | -3%                      | -15%                     | -2%                            |
|  | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                   | \$27,925           | \$79,889           | \$62,160           | \$69,112           | 147%                     | -13%                     | 11%                            |
|  | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                 | \$249,448          | \$263,990          | \$207,455          | \$229,797          | -8%                      | -13%                     | 11%                            |
|  | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$1,723            | \$0                | \$0                | \$0                |                          |                          |                                |
|  | 26499 2007 Account Code - Other   | \$35,413           | \$0                | \$0                | \$0                |                          |                          |                                |
|  | 26600 Operation and Maintenance of Plant Services; Security Services                        | \$2,775            | \$54,994           | \$0                | \$0                | -100%                    | -100%                    |                                |
|  | 26700 Operation and Maintenance of Plant Services; Insurance                                | \$127,212          | \$186,528          | \$240,327          | \$218,549          | 72%                      | 17%                      | -9%                            |
|  | 27010 Student Transportation; Service Area Direction  | \$188,162          | \$264,215          | \$334,657          | \$363,127          | 93%                      | 37%                      | 9%                             |
|  | 27100 Student Transportation; Vehicle Operation   | \$491,766          | \$841,438          | \$883,816          | \$801,551          | 63%                      | -5%                      | -9%                            |
|  | 27200 Student Transportation; Monitoring Services   | \$6,710            | \$2,265            | \$2,095            | \$6,747            | 1%                       | 198%                     | 222%                           |
|  | 27300 Student Transportation; Vehicle Servicing and Maintenance                             | \$187,363          | \$213,267          | \$284,771          | \$339,625          | 81%                      | 59%                      | 19%                            |
|  | 27400 Student Transportation; Purchase of School Buses                                      | \$467,330          | \$23,619           | \$677,702          | \$132,257          | -72%                     | 460%                     | -80%                           |
|  | 27500 Student Transportation; Insurance on Buses  | \$54,482           | \$46,239           | \$41,797           | \$44,000           | -19%                     | -5%                      | 5%                             |
|  | 27700 Student Transportation; Contracted Transportation Services                            | \$89,764           | \$37,026           | \$93,085           | \$48,911           | -46%                     | 32%                      | -47%                           |
|  | 27900 Student Transportation; Other Student Transportation Services                         | \$0                | \$78,993           | \$111,147          | \$145,773          |                          | 85%                      | 31%                            |
|  | 31100 Food Services Operations; Service Area Direction                                      | \$68,516           | \$132,352          | \$136,125          | \$134,893          | 97%                      | 2%                       | -1%                            |
|  | 31200 Food Services Operations; Food Preparation and Dispensing                             | \$334,478          | \$502,444          | \$580,568          | \$575,206          | 72%                      | 14%                      | -1%                            |
|  | 31400 Food Services Operations; Food Purchases  | \$441,434          | \$629,137          | \$629,725          | \$670,536          | 52%                      | 7%                       | 6%                             |
|  | 31900 Other Food Services   | \$480,266          | \$8,491            | \$9,200            | \$9,233            | -98%                     | 9%                       | 0%                             |
| <b>Overhead and Operational Total</b>      |   | <b>\$5,883,619</b> | <b>\$6,787,848</b> | <b>\$7,336,162</b> | <b>\$6,652,439</b> | <b>13%</b>               | <b>-2%</b>               | <b>-9%</b>                     |
| <b>Nonoperational</b>                      |   |                    |                    |                    |                    |                          |                          |                                |
|  | 33100 Community Service Operations; Direction of Community Services                         | \$39,049           | \$741              | \$2,021            | \$8,264            | -79%                     | > 500%                   | 309%                           |
|  | 33400 Athletic Coaches  | \$258,208          | \$322,641          | \$335,816          | \$318,481          | 23%                      | -1%                      | -5%                            |
|  | 33940 Child Care Services   | \$39,482           | \$65,096           | \$54,663           | \$55,014           | 39%                      | -15%                     | 1%                             |
|  | 33950 Step Ahead  | \$833              | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|  | 33990 Other Community Services; Other   | \$4,305            | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|  | 43000 Facilities Acquisition and Construction; Professional Services                        | \$147,791          | \$213,659          | \$351,771          | \$376,663          | 155%                     | 76%                      | 7%                             |
|  | 45100 Building Acquisition, Construction and Improvements                                   | \$153,940          | \$417,545          | \$178,885          | \$201,141          | 31%                      | -52%                     | 12%                            |

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Steuben County (7615)**

| Student Instructional Category | Account  | FY 2006            | FY 2009            | FY 2011            | FY 2012            | Increase from<br>FY 2006 | Increase from<br>FY 2009 | Increase from<br>previous year |
|--------------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------------|--------------------------|--------------------------------|
|                                | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts           | \$579,622          | \$586,155          | \$549,108          | \$250,108          | -57%                     | -57%                     | -54%                           |
|                                | 45400 Building Acquisition, Construction and Improvement; Sports Facilities                  | \$20,702           | \$76,671           | \$128,975          | \$22,400           | 8%                       | -71%                     | -83%                           |
|                                | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment  | \$151,697          | \$124,176          | \$153,012          | \$154,920          | 2%                       | 25%                      | 1%                             |
|                                | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment                | \$24,724           | \$30,344           | \$97,170           | \$19,720           | -20%                     | -35%                     | -80%                           |
|                                | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment         | \$390,723          | \$293,690          | \$141,960          | \$241,860          | -38%                     | -18%                     | 70%                            |
|                                | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$143,667          | \$149,327          | \$124,890          | \$154,357          | 7%                       | 3%                       | 24%                            |
|                                | 51100 Debt Services; Principal on Debt; Bonds  | \$135,000          | \$295,000          | \$2,219,517        | \$600,000          | 344%                     | 103%                     | -73%                           |
|                                | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App     | \$0                | \$43,020           | \$21,548           | \$25,707           |                          | -40%                     | 19%                            |
|                                | 52100 Debt Services; Interest on Debt; Bonds   | \$544,625          | \$362,125          | \$326,550          | \$355,462          | -35%                     | -2%                      | 9%                             |
|                                | 52200 Debt Services; Interest on Debt; Temporary Loans                                       | \$80,201           | \$63,366           | \$9,768            | \$6,295            | -92%                     | -90%                     | -36%                           |
|                                | 53100 Debt Services; Lease Rental; Buildings ; Principal                                     | \$4,474,426        | \$2,949,091        | \$3,040,000        | \$3,165,000        | -29%                     | 7%                       | 4%                             |
|                                | 53150 Debt Services; Lease Rental; Buildings ; Interest                                      | \$0                | \$1,422,093        | \$1,237,813        | \$1,130,450        |                          | -21%                     | -9%                            |
|                                | 54200 Common School Fund; Principal  | \$87,250           | \$0                | \$0                | \$0                | -100%                    |                          |                                |
|                                | 59200 Other Debt Services Obligations; Bank Fee  | \$350              | \$350              | \$350              | \$350              | 0%                       | 0%                       | 0%                             |
| <b>Nonoperational Total</b>    |  | <b>\$7,276,593</b> | <b>\$7,415,090</b> | <b>\$8,973,817</b> | <b>\$7,086,192</b> | <b>-3%</b>               | <b>-4%</b>               | <b>-21%</b>                    |
| <b>Prorated By Fund</b>        |  |                    |                    |                    |                    |                          |                          |                                |
|                                | 26491 2007 Account Code - PERF   | \$207,595          | \$0                | \$0                | \$0                |                          |                          |                                |
|                                | 26492 2007 Account Code - Social Security  | \$997,447          | \$0                | \$0                | \$0                |                          |                          |                                |
|                                | 26493 2007 Account Code - Workmen's Compensation   | \$66,515           | \$0                | \$0                | \$0                |                          |                          |                                |
|                                | 26494 2007 Account Code - Group Insurance  | \$1,811,864        | \$0                | \$0                | \$0                |                          |                          |                                |
|                                | 26496 2007 Account Code - Unemployment Compensation  | \$7,450            | \$0                | \$0                | \$0                |                          |                          |                                |
|                                | 26498 2007 Account Code - Severance / Early Retirement Pay                                   | \$388,742          | \$0                | \$0                | \$0                |                          |                          |                                |
| <b>Prorated By Fund Total</b>  |  | <b>\$3,479,614</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |                          |                          |                                |